

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 102 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

- =====
1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

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Versus

COMMISSIONER OF INCOME-TAX

Appearance:

MR JP SHAH for Petitioner
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA. and

MR.JUSTICE A.R.DAVE

Date of decision: 10/11/98

ORAL JUDGEMENT

Mr. M.J. Shah, learned counsel appearing for the assessee at whose instance the statement of case has been submitted by the Income Tax Appellate Tribunal and question of law arising out of its order in Income Tax Appeal No. 293/Ahd/82 has been referred, states that the

assessee does not want to proceed further with this application and does not press the same. In view thereof we decline to answer the question referred to us, and return the reference.

There shall be no order as to costs.

(Rajesh Balia, J)

(A.R. Dave, J)